
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

[^{F1}PART 16B

Northern Ireland fiscal and other Northern Ireland warehousing regimes

[^{F1}Modification of the Value Added Tax (Fiscal Warehousing) (Treatment of Transactions) Order 1996

145U.—(1) The Value Added Tax (Fiscal Warehousing) (Treatment of Transactions) Order 1996 applies with the modifications set out in paragraph (2) to goods subject to, or to be placed in, a Northern Ireland fiscal warehousing regime as it applies to goods subject to, or to be placed in, a fiscal warehousing regime.

(2) The modifications are—

- (a) in article 2, read “eligible goods” and “material time” as having the meanings given by paragraph 25(1) of Schedule 9ZB to the Act (supplementary provision);
- (b) in article 3(2)(a) and (b), read “fiscal warehousing regime” as “Northern Ireland fiscal warehousing regime”.]

Textual Amendments

- F1** [Pt. 16B](#) inserted (31.12.2020) by [The Value Added Tax \(Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1545\)](#), regs. 1, [79](#) (with regs. 109-131); [S.I. 2020/1641](#), reg. 2, Sch.

Status:

Point in time view as at 31/12/2020.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 145U.